



MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT CLAIM

1999
FORM
MO-PTC

Enclosure Sequence No. 1040-07

DLN

QUALIFICATIONS — (CHECK ONLY ONE)

- ▶ ☐ You or your spouse must be 65 years of age or older as of December 31, 1999; and you or your spouse must have been a Missouri resident for the entire 1999 calendar year. **IF YOU ARE 65 OR OLDER, YOU MAY QUALIFY FOR A PHARMACEUTICAL TAX CREDIT. IF FILING FORM MO-1040, FIGURE CREDIT ON FORM MO-1040, OTHERWISE SEE LINE 16.**
- ▶ ☐ You or your spouse must be a veteran of any branch of the armed forces of the United States or this state who became **100%** disabled as a result of such service. **YOU MUST ENCLOSE A COPY OF THE LETTER FROM DEPARTMENT OF VETERANS AFFAIRS.**
- ▶ ☐ You or your spouse must be disabled as defined in Section 135.010(2), RSMo. **YOU MUST ENCLOSE A COPY OF A LETTER FROM SOCIAL SECURITY ADMINISTRATION, FORM SSA-1099 OR YOUR MEDICARE CARD.**
- ▶ ☐ You must be 60 years of age or older as of December 31, 1999 and received surviving spouse social security benefits during 1999. **YOU MUST ENCLOSE A COPY OF FORM SSA-1099.**
- DECEASED SPOUSE'S NAME _____ DATE OF DEATH _____

STEP 1 — NAME, ADDRESS, SOCIAL SECURITY NUMBER(S) AND BIRTHDATE(S)

YOUR LAST NAME	FIRST NAME	INITIAL	BIRTHDATE / /	YOUR SOCIAL SECURITY NO.	SCHOOL DISTRICT NO. (SEE INSTRUCTIONS)
SPOUSE'S LAST NAME	PLACE LABEL IN BLOCK	FIRST NAME	INITIAL	BIRTHDATE / /	SPOUSE'S SOCIAL SECURITY NO.
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				TELEPHONE NUMBER () -	
PRESENT HOME ADDRESS			CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		AMENDED RETURN <input type="checkbox"/>

STEP 2 — FILING STATUS (CHECK ONLY ONE)

- ☐ 1. Single ☐ 2. Married — Filing Combined (see instructions) ☐ 3. Married — Living Separate for Entire Year
4. Did you file Form MO-PTC in **1982** and claim credit for the **same homestead** you occupied and paid real estate tax for in **1999**? If you rent, check "No". ▶ ☐ Yes ☐ No

SECTION A: STEP 3 — REPORT YOUR HOUSEHOLD INCOME

Items Must Be Included With Return	SECTION A: Complete only Section A, if you did not file a Form MO-1040 and your only sources of income are from social security, pensions and annuities, dividends, interest income or public assistance. Otherwise, please complete Section A, Page 1 and Section B, Page 2.	
Form SSA-1099	5. Social security benefits before any deductions (enclose Form SSA-1099)	YOURSELF 00 + SPOUSE 00 = 5 00
Form 1099-R	6. Pensions and annuities, dividends or interest income (if filing Form MO-1040, enter amount not included on Form MO-1040) (enclose Form 1099-R)	6 00
Form SSA-1099 or Letter from SSA, if applicable	7. Enter total public relief, public assistance, SSI, AFDC payments and unemployment benefits	7 00
	8. Total from Section B, Line H — if you have income not listed on Lines 5 through 7, complete Section B on reverse side and enter amount from Section B, Line H here.	8 00
	9. TOTAL household income — add Lines 5 through 8	9 00
	10. If Filing Status, Box 2 (MARRIED — FILING COMBINED), is checked, enter \$2,000	10 00
	11. Net household income — (Subtract Line 10 from Line 9.) If the total on Line 11 is over \$25,000 No credit is allowed — Do not file this claim	11 00

SECTION A: STEP 4 — REPORT YOUR PROPERTY TAX OR RENT PAID

Real Estate Tax Receipt	12. Homestead owned (Enter amount of city and county real estate tax that you paid for your homestead, Part 1, Line 5.)	12 00
Form 948 (if more than five acres)	12a. Homestead school tax (Enter amount from your tax receipts, Part 1, Line 5a.)	00
Form MO-CRP, Rent Receipts	13. Homestead rented — enter amount from Form MO-CRP, Line 7. (If Line 13 is more than Line 11, enclose payment explanation.) ▶ 00 x 20% = 13 00	
	14. Total amount from Lines 12 and 13 (do not add 12a) or \$750, whichever is less	14 00

SECTION A: STEP 5 — FIGURE YOUR PROPERTY TAX AND/OR PHARMACEUTICAL TAX CREDIT

15. PROPERTY TAX CREDIT (apply Lines 11 and 14 to 1999 Table for Determining Amount of Property Tax Credit or Refund) . . . ▶	15 00
16. PHARMACEUTICAL TAX CREDIT (If required to file Form MO-1040, enter "0" here; figure your credit on Form MO-1040.) If not filing Form MO-1040, enter \$200 for each claimant 65 years of age or older. MUST BE AGE 65 OR OLDER ▶ YOURSELF 00 + YOUR SPOUSE 00 = 16 00	
17. TOTAL CREDIT OR REFUND (add Lines 15 and 16; if filing Form MO-1040, enter Line 15 amount here and on Form MO-1040, Line 36.) . . . ▶	17 00

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. As provided in Chapter 143 RSMo, a penalty of up to \$500.00 shall be imposed on any individual who files a frivolous return.


I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		PREPARER'S TELEPHONE	
YOUR SIGNATURE	DATE	PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)	FEIN, SSN OR PTIN
SPOUSE'S SIGNATURE (IF FILING COMBINED, BOTH MUST SIGN EVEN IF ONLY ONE HAD INCOME)		PREPARER'S ADDRESS (AND ZIP CODE)	DATE
		DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> P	

SECTION B: REPORT YOUR HOUSEHOLD INCOME NOT INCLUDED IN SECTION A (SEE INSTRUCTIONS)

Items Must Be Included With Return	SECTION B: Complete Section B if you filed a Form MO-1040 or you have income from sources not included on Page 1, Section A. Complete this section only if you have income not listed on Page 1, Section A. If you do have other income, complete this section and enter total from Line H, on Page 1, Section A, Line 8.										
	If filing Form MO-1040, you must enclose Form MO-1040 with this form. If Filing Status 2 (MARRIED — FILING COMBINED) is checked, BOTH incomes must be entered.										
Form MO-1040	A. If you file a Form MO-1040, Individual Income Tax Return, enter income from Form MO-1040, Line 6 and skip to Line D	▶ A	00								
Form W-2s	B. If you do not file a Form MO-1040, enter wages, salaries, tips, etc. (enclose all Form W-2(s))	▶ B	00								
Other Income or Loss (Part 2, Page 4)	C. If you do not file a Form MO-1040, enter other income or loss from Page 4, Part 2, Line 4 of this form	▶ C	00								
Form RRB-1099	D. Enter railroad retirement benefits before any deductions (enclose Form RRB-1099)										
	<table border="1"> <tr> <td>YOURSELF</td> <td></td> <td>SPOUSE</td> <td></td> </tr> <tr> <td></td> <td>00</td> <td>+</td> <td>00</td> </tr> </table> =	YOURSELF		SPOUSE			00	+	00	▶ D	00
YOURSELF		SPOUSE									
	00	+	00								
Form 1099-R	E. Enter veteran's payments and benefits before any deductions (enclose Form 1099-R) (See instructions)	▶ E	00								
Form MO-1040	F. If you file a Form MO-1040 and claim a subtraction for exempt contributions made to, or earnings from, the Missouri Higher Education Savings Program, enter amount claimed. (see instructions)	▶ F	00								
Other Income or Loss (Part 2, Page 4)	G. Enter nonbusiness loss(es) (see instructions)	▶ G	00								
	H. TOTAL — Section B — add Lines A through G. Enter total here and on Section A, Line 8	▶ H	00								

Use Form MO-CRP below if you only need to file one Certification of Rent Paid.

Complete Form MO-CRP for each rental unit occupied.

 MISSOURI DEPARTMENT OF REVENUE CERTIFICATION OF RENT PAID FOR 1999		1999 FORM MO-CRP	• Instructions for Form MO-CRP are located on reverse side of other Form MO-CRP(s) • Print or Type
1. YOUR SOCIAL SECURITY NUMBER	YOUR SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, HOW?	
2. YOUR NAME, ADDRESS OF RENTAL UNIT, AND CITY, STATE AND ZIP CODE		3. LANDLORD'S NAME, SOCIAL SECURITY NO., HOME ADDRESS AND CITY, STATE AND ZIP CODE	
4. RENTAL PERIOD DURING YEAR		4. RENTAL PERIOD DURING YEAR	
FROM: MONTH	DAY	YEAR	TO: MONTH DAY YEAR
		99	
5. Enter your gross rent paid. (Enclose rental receipt. See instructions.)		▶ 5	00
6. Check the type of rental unit you rented and enter the percentage on Line 6. (Check only one box.)			
<input type="checkbox"/> A. APARTMENT — 100% <input type="checkbox"/> E. DUPLEX — 100% <input type="checkbox"/> I. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> B. HOUSE — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% <input type="checkbox"/> J. HOTEL If meals are included, enter — 50% Otherwise, enter — 100% <input type="checkbox"/> C. MOBILE HOME — 100% <input type="checkbox"/> G. BOARDING HOME — 50% <input type="checkbox"/> D. MOBILE HOME LOT — 100% <input type="checkbox"/> H. RESIDENTIAL CARE — 50%			
If you share your home with relatives and/or friends (other than your spouse, if filing combined), check this box. <input type="checkbox"/> Enter the appropriate percentage of your homestead occupied. You must enclose copies of your rent receipts or copies of cancelled checks for rent paid.		▶ 6	%
7. Net rent paid. Multiply Line 5 by the percent on Line 6. ENTER HERE AND ON FORM MO-PTC, LINE 13		▶ 7	00

PART 1 — HOMESTEAD TAX COMPUTATION

NOTE: Homestead tax is limited to the amount paid on the single receipt or single assessment where your dwelling is located. If a mobile home was occupied, enter total personal property tax paid on receipt, which includes your mobile home. Do not include special assessments, interest or penalties.

1. Enter the total 1999 real estate tax paid to the county by you on the homestead occupied	1	00
2. Enter the total 1999 city real estate tax paid to the city by you on the homestead occupied	2	00
3. Total 1999 real estate taxes paid to the county and city — add Lines 1 and 2	3	00
3a. Enter the total 1999 school taxes paid by you on the homestead occupied	3a	00
4. Enter the percentage of your real estate tax that is applicable for figuring your property tax credit.		
a. If your homestead is part of a farm: Enter number of acres on single assessment where your dwelling is located. Number of acres <input type="text"/> Enter percentage on Line 4 which is applicable to your dwelling and surrounding land, as is reasonably necessary for use of the dwelling as a home, not to exceed five acres. Enclose Form 948, Assessor's Certification, to verify percentage claimed. This form is available at local Department of Revenue Tax Assistance Centers or you may download the form from the Internet at: http://dor.state.mo.us.		
b. If part of your homestead is used for rental or business purposes: Indicate the following: Total number of rooms in home. <input type="text"/> Total number of rooms used for rental or business purposes. <input type="text"/> Enter percentage on Line 4 which is applicable to the portion of home used as homestead. Exclude portion used for rental or business purposes.		
c. If your homestead is a mobile home: Indicate model <input type="text"/> year <input type="text"/> size <input type="text"/> . Enter percentage applicable to your homestead on Line 4. Exclude portion of tax which applies to auto or other personal property.		
d. If your homestead is occupied by two (2) or more individuals (not a married couple) enter the appropriate percentage for the individual filing this claim. (If you have already decreased your percentage on Line 4a, 4b or 4c, you must multiply that percentage by the percentage you figured for Line 4d.) If occupied entirely by you, enter 100%. Enter the correct percentage on Line 4.	4	%
5. Allowable homestead real estate or property taxes paid (multiply Line 3 by percent entered on Line 4). Enter allowable homestead tax on Step 4, Line 12, page 1.	5	00
5a. Allowable homestead school taxes paid (multiply Line 3a by percent on Line 4). Enter allowable homestead school tax on Step 4, Line 12a, page 1.	5a	00

IMPORTANT — ENCLOSE COPIES OF 1999 REAL ESTATE TAX RECEIPT(S) AND/OR FORM MO-CRP, INCOME AND BENEFITS DOCUMENTATION (FORM W-2s, FORM 1099s, ETC.), FEDERAL FORM 1040A, SCHEDULE 3, RENT RECEIPTS AND GUARDIAN STATEMENTS. If you are a 100% service connected disabled veteran, enclose a copy of the letter received from the Department of Veterans Affairs that indicates your qualifications as a 100% service connected disabled veteran. If you file a Form MO-1040, this claim should be enclosed with that form. Enter amount from Form MO-PTC, Line 15 on Form MO-1040, Line 36, OR if you do not file a Form MO-1040, complete, sign and mail this claim to: DEPARTMENT OF REVENUE, P.O. BOX 2800, JEFFERSON CITY, MO 65105-2800. DUE DATE FOR FILING IS APRIL 17, 2000. Mortgage statements and cancelled checks are not acceptable substitutes for your tax receipt. If you occupied a mobile home on which you paid personal property tax, enclose a copy of your 1999 personal property tax receipts. If tax receipt(s) does not indicate your name, state your relationship to person(s) named.

PART 2 — OTHER INCOME OR LOSS

Complete Part 2 if you did not file a Form MO-1040 and you had other income or loss not included in Section A, Page 1.

1. Rents and royalties

A. ADDRESS/TYPE OF RENTAL PROPERTY	B. INCOME	C. DEPRECIATION (OR DEPLETION)	D. REPAIRS	E. OTHER EXPENSES	F. (COL. B LESS COLS. C, D, AND E)		
	00	00	00	00	00	1	00
	00	00	00	00	00		
Total of Column F							

2. Sale of real estate, stocks, bonds, etc.

A. KIND OF PROPERTY	B. DATE ACQUIRED MO/DAY/YEAR	AND DATE SOLD MO/DAY/YEAR	C. GROSS SALES PRICE	D. COST OR OTHER BASIS AND EXPENSE OF SALE	E. GAIN OR LOSS (COL. C LESS COL. D)		
			00	00	00	2	00
			00	00	00		
Total of Column E							

3. Farm, business, partnership, fiduciary and miscellaneous income or loss (specify and enclose schedule)

	3	00
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4. Total—add Lines 1 through 3 and enter on Section B, Line C, page 2. Nonbusiness losses included on Lines 1 through 3 should be entered on Section B, Line G and be added back (not subtracted) to your household income. (See instructions.)

4 00

Frequently Asked Questions**1. What is household income?**

Household income consists of any income you received throughout the year including: 1) social security; 2) pensions and annuities, dividends and interest income; 3) public relief or public assistance and unemployment; 4) wages, tips, etc. Your property tax credit is based upon total household income. (All income whether taxable or non-taxable, must be reported.)

2. Who qualifies for the pharmaceutical tax credit?

Any resident claimant who was age 65 or older, on or before December 31, 1999 qualifies for the pharmaceutical tax credit. If you are married, filing a combined Form MO-PTC, Property Tax Credit Claim, and you and your spouse are both age 65 or older, then you and your spouse both qualify for the pharmaceutical tax credit. The credit amount is \$200 if you were not **required** to file a Form MO-1040. **If you are required to file a Form MO-1040, you must figure your credit on Form MO-1040.**

3. If I am filing a Form MO-1040, do I have to figure the pharmaceutical tax credit on Form MO-1040?

YES!! The pharmaceutical tax credit is based upon Missouri adjusted gross income, rather than household income. The pharmaceutical tax credit must be reduced if your Missouri adjusted gross income exceeds \$15,000.

4. What is the difference between Missouri adjusted gross income and household income?

Missouri adjusted gross income is reported on Form MO-1040 and includes income that is **taxable**. Household income is reported on Form MO-PTC and includes some income which may not be taxable and is not included on Form MO-1040, such as social security benefits, SSI, public relief and public assistance. Your household income is most likely more than your Missouri adjusted gross income.

5. Will the amount of school tax I enter affect my property tax credit?

No. The department needs the amount of school tax applicable to your credit or refund, but the school tax amount will not change the result of your credit or refund.

6. If I am filing a Form MO-1040, Individual Income Tax Return and a Form MO-PTC, Property Tax Credit Claim, do I have to file them together?

YES!! It is important to file your Form MO-1040 and Form MO-PTC together and mail them to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800. If you do not file and mail the two forms together, the processing of your return will be delayed. (Form MO-1040A, Form MO-1040B or Form MO-1040C cannot be filed with Form MO-PTC.)